

2008 Montana Individual Income Tax Return

Income tax return for a Montana resident filing as single or married filing jointly with no dependents

**MONTANA
Form 2EZ**

Amended Return <input type="checkbox"/> Check the box above if this is an amended return.	Your first name and initial	Last name	Deceased <input type="checkbox"/>	Your social security number
	Spouse's first name and initial	Last name	Deceased <input type="checkbox"/>	Spouse's social security number
	Mailing address		City	State Zip+4

Filing Status (check only one box) 1. ☐ Single 2. ☐ Married filing jointly

Enter amounts corresponding to your federal tax return. Round to nearest dollar. If no entry, leave blank.

Income

3. Wages, salaries, tips, etc. Attach federal Form(s) W-2.....	3.	
4. Taxable interest. Attach federal Schedule B if required.	4.	
5. Unemployment compensation and Alaska Permanent Fund dividends.	5.	
6. Add lines 3 through 5 and enter the result here. This is your federal adjusted gross income.	6.	
7. Exempt unemployment compensation.	7.	
8. Exemption for certain taxed tips and gratuities.....	8.	
9. Add lines 7 and 8 and enter result here. This is your total subtractions.	9.	
10. Subtract line 9 from line 6; enter the result here. This is your Montana adjusted gross income.	10.	

Tax, Payments and Refund

11. Enter your standard deduction from the worksheet on the back of this form.	11.	
12. Enter \$X, XXX if your filing status is single or \$X,XXX if married filing jointly. This is your exemption amount.	12.	
13. Add lines 11 and 12 and enter the result here. This is the total deductions and exemptions.	13.	
14. Subtract line 13 from line 10 and enter the result here, but not less than zero. This is your taxable income.	14.	
15. Enter your tax from the tax table on the back of this form. If line 14 is zero, enter zero. This is your total tax liability.	15.	
16. Enter your Montana income tax withheld. Attach federal Form(s) W-2 and 1099. This is your total payments.	16.	
17. If line 15 is greater than line 16, subtract line 16 from line 15 and enter the result here. This is your net tax due.	17.	
18. If line 16 is greater than line 15, subtract line 15 from line 16 and enter the result here. This is your net tax overpaid.	18.	
19. Enter your late file, late payment penalties and interest here. See instructions on page 6.	19.	
20. Voluntary check-off contributions. Check the appropriate box(es) if you wish to contribute in addition to your existing tax liability.....	20.	
Nongame Wildlife Program <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)		
Child Abuse Prevention <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)		
Agriculture in Schools <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)		
End-stage Renal Disease Program <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)		
Montana Military Family Relief Fund <input type="checkbox"/> \$5, <input type="checkbox"/> \$10, or _____ (specify amount)		
21. Add lines 19 and 20 and enter the result here. This is your total penalties, interest and contributions.	21.	
22. If there is an amount on line 17 (net tax due), add lines 17 and 21 and enter the result here. If there is an amount on line 18 (net tax overpaid) and it is less than line 21, subtract line 18 from line 21 and enter the result here. This is the amount you owe.	22.	
23. If there is an amount on line 18 (net tax overpaid) and it is greater than line 21, subtract line 21 from line 18 and enter the result here. This is your refund.	23.	

If you wish to use direct deposit, enter your RTN# and ACCT# below. See instructions.

RTN# ACCT#

☐ Checking
☐ Savings

<input type="checkbox"/> Do not mail forms and instructions next year.	Name, address and telephone number of paid preparer	<input type="checkbox"/> Check this box and attach a copy of your federal Form 4868 to receive your Montana extension.
	SSN, FEIN or PTIN:	

May the DOR discuss this return with your tax preparer? ☐ Yes ☐ No Questions? Call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.

Your signature is required	Date	Daytime telephone number	Spouse's signature	Date
X			X	

I declare under penalty of false swearing that the information in this tax return and attachments is true, correct and complete.

Standard Deduction Worksheet

1. Enter your Montana adjusted gross income from Form 2EZ, line 10 here.....	1.	
2. Multiply the amount on line 1 by 0.20 (20%) and enter the result here	2.	
3. Enter the amount below that corresponds to your filing status here.....	3.	
<ul style="list-style-type: none"> If your filing status is single (filing status 1) enter \$X,XXX. This is your maximum standard deduction. If your filing status is joint (filing status 2) enter \$X,XXX. This is your maximum standard deduction. 		
4. Enter the amount from line 2 or 3, whichever is smaller.....	4.	
5. Enter the amount below that corresponds to your filing status.....	5.	
<ul style="list-style-type: none"> If your filing status is single (filing status 1) enter \$X,XXX. This is your minimum standard deduction. If your filing status is joint (filing status 2) enter \$X,XXX. This is your minimum standard deduction. 		
6. Enter here and on Form 2EZ, line 11, the amount from lines 4 or 5, whichever is larger. This is your standard deduction.	6.	

Calculation of Interest on Underpayment of Estimated Taxes – Short Method

You are required to pay your income tax liability throughout the year. You can make your payments through employer withholding, through installment payments of estimated taxes, or through a combination of employer withholding and estimated tax payments.

You are not required to make estimated tax payments if one of the following conditions apply to you:

- Your combined tax liability after you applied your withholding and estimated tax payments is less than \$500.
- You did not have a 2007 income tax liability and you were a citizen or resident of the United States the entire year.
- You retired in either 2007 or 2008 after reaching the age of 62.
- You become disabled in either 2007 or 2008.
- You are a farmer or rancher and 66-2/3% of your 2008 gross income is derived from your farming and ranching operation. Your 66-2/3% farming and ranching income is determined annually and is based on your 2008 gross income. Please note that Montana does not use the same "look back" period that the Internal Revenue Service uses to determine the percentage of your farming and ranching income for federal income tax purposes.

If you did not pay in advance at least 90% of your 2008 income tax liability (after applying your credits) or 100% of your 2007 income tax liability (after applying your credits), you may have to pay interest on the underpayment of your estimated taxes.

If you are required to pay interest on your underpayment, you can use this short method to determine your interest, but you can use this short method only if:

- You made non-estimated tax payments or your payments were only Montana withholding, or,
- You made four equal estimated payments by the required due date.

If you are not eligible to use this short method to calculate your interest on your underpayment, use Montana Form EST-I, "Interest on Underpayment of Estimated Tax Payments." You can access this form by visiting our website at mt.gov/revenue or by calling us at (406) 444-6900.

1. Enter the amount from line 17 here. If it is less than \$500, stop here; you do not owe interest on your underpayment of estimates.....	1.	
2. Enter here your 2008 total tax liability as reported on Form 2EZ, line 15.....	2.	
3. Multiply line 2 by 0.90 (90%) and enter the result here.	3.	
4. Enter here the 2007 income tax liability that you reported on your 2007 Form 2, line 58, Form 2M, line 50 or Form 2EZ, line 16.....	4.	
5. Enter the smaller of line 3 or line 4 here.....	5.	
6. Enter the amount from line 16 here.	6.	
7. Subtract line 6 from line 5 and enter the result here. If the result is zero or less, stop here; you do not owe interest on your underpayment. This is your total underpayment for 2008.	7.	
8. Multiply line 7 by 0.0XXXX and enter the result here.	8.	
9. If you paid the amount on line 7 on or after April 15, 2009, enter zero. If you paid the amount on line 7 before April 15, multiply the amount on line 7 by the number of days before April 15 you paid by 0.000XXXX and enter the amount here.....	9.	
10. Subtract line 9 from line 8 and enter the result here and on Form 2EZ, line 19. This is your interest on underpayment of estimated taxes.	10.	

The 2008 Montana Individual Income Tax Table will go here.